

EXHIBIT C

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

DPH HOLDINGS CORP., *et al.*,

Reorganized Debtors.

Chapter 11
Case No. 05-44481 [RDD]

DELPHI AUTOMOTIVE SYSTEMS, LLC,

Plaintiff

Adv. Pro. No. 07-02466 [RDD]

v.

MJ CELCO, INC.,

Defendant.

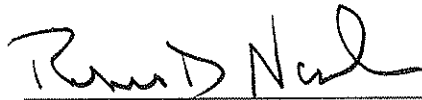
**DECLARATION OF ROBERT D. NACHMAN IN SUPPORT OF MJ CELCO, INC.'S
RESPONSE IN OPPOSITION TO REORGANIZED DEBTORS' MOTION FOR LEAVE
TO FILE AMENDED COMPLAINT**

Robert D. Nachman, pursuant to 28 U.S.C. § 1746, declares as follows:

1. I am the attorney for MJ Celco, Inc. ("Celco") in this matter.
2. I have personal knowledge of the facts set forth in this Declaration and, if called

3. In representing Celco in this matter, I discussed with Thomas Noonan, Plaintiff's counsel, the argument that the Joint Stipulation and Agreed Order Disallowing and Expunging Proof of Claim No. 12183 (the "Stipulation", docket no. 12068) should operate as, in effect, a waiver of the preference claim asserted herein. On October 7, 2010, I received an e-mail from Mr. Noonan, which stated, in pertinent part, "per the client, the language [in the Stipulation] was not intended as a preference waiver but dealt with concern about amounts that MJ Celco may have owed Delphi unrelated to any alleged preference payments at issue in this lawsuit. In addition, I have done some follow up research and, although it appears that there is law to the contrary in other circuits, our district takes the position that a preference claim arises upon the filing of the Petition. . . . Thus, the reference to "claims arising prior to the Petition date" should not apply to the preference claims."

Executed this 24th day of November, 2010, in Chicago, Illinois.

A handwritten signature in black ink, appearing to read "Robert D. Nachman", written over a horizontal line.

Robert D. Nachman